

EXHIBIT D

**ATTORNEYS FEES FOR MORGAN, LEWIS & BOCKIUS LLP ("MLB") AND MAYER
BROWN LLP ("MB") FOR JANUARY 1, 2010 THROUGH JANUARY 31, 2012 AND
ALLEN & OVERY FOR JANUARY 1, 2010 THROUGH DECEMBER 13, 2011**

The aggregate amount of MLB and MB fees (collectively, the "Fees") in respect of all of the aforementioned claims were calculated in the following manner:

Claim	Fees
Master Promissory Note Claim	\$180,061.54
LBIE ISDA Claim	\$145,266.52
LBIE GMRA Claim	\$7,315.96
Letter of Credit Fees Claim	\$45.97
LBCB Guaranty Claim	\$9,568.77
LBF Guaranty Claim	\$82,064.62
Total Amount of Fees Claimed:	\$424,323.38

(1) The aggregate amount of Claimant's claims against the Debtor (\$970,084,221.71, exclusive of the Fees) was divided by the total amount of Claimant's claims against all of the US Lehman debtors (\$1,360,692,466.55, exclusive of the Fees) and then multiplied by \$977,489.39 (the aggregate amount of MLB and MB fees incurred from January 1, 2010 through January 31, 2012 by Claimant in respect of its claims against all of the US Lehman debtors), to determine that portion of the Fees attributable to the Debtor (\$696,885.64).

(2) Then, as to each individual claim included in Claimant's proof of claim against the Debtor for which Claimant has a contractual basis to reimbursement of Fees, the amount of such claim was divided by the aggregate amount of Claimant's claims against the Debtor (\$970,084,221.71), and then multiplied by \$696,885.64.

(3) Attorneys fees for Allen & Overy for January 1, 2010 through December 13, 2011 accrued relating to the LBIE ISDA Claim in the amount of 77,030.65 GBP converted into USD at approximately 1.38 (being the rate previously used to convert A&O legal fees into USD) totaling **\$106,302.30**.

(4) Attorneys fees for Allen & Overy accrued relating to the LBIE Mitsui Letter of Credit Claims are in the amount of 18,818 GBP converted into USD at approximately 1.79345 total **\$33,749.08**.

(5) Claimant is only seeking reimbursement of Fees as to such claims included in its proof of claim against the Debtor as to which it has a contractual basis to reimbursement of such amounts and as to which a TSA was not entered into with the Debtor.

**ATTORNEYS FEES FOR MORGAN, LEWIS & BOCKIUS LLP ("MLB") FOR
SEPTEMBER 15, 2008 THROUGH DECEMBER 31, 2009**

Claim	Fees
Master Promissory Note Claim	\$161,715.82
LBIE ISDA Claim	\$85,249.61
LBIE GMRA Claim	\$6,570.57
Letter of Credit Fees Claim	\$41.28
LBCB Guaranty Claim	\$8,593.85
LBF Guaranty Claim	\$71,319.40
Total Amount of Fees Claimed:	\$333,490.53

The MLB fees in respect of all of the aforementioned claims were calculated in the following manner:

- (1) The aggregate amount of Claimant's claims against the Debtor (\$901,891,009.98) was divided by the total amount of Claimant's claims against all of the US Lehman debtors (\$1,331,531,546.49), and then multiplied by \$859,082.90 (the amount of MLB fees incurred by Claimant in respect of its claims against all of the US Lehman debtors), to determine that portion of the MLB Fees attributable to the Debtor (\$581,885.68).
- (2) Then, as to each individual claim included in Claimant's proof of claim against the Debtor, the amount of such claim was divided by the aggregate amount of Claimant's claims against the Debtor (\$901,891,009.98), and then multiplied by \$581,885.68.
- (3) Claimant is only seeking reimbursement of MLB fees as to such claims included in its proof of claim against the Debtor as to which it has a contractual basis to reimbursement of such amounts and as to which a TSA was not entered into with the Debtor.

Allen & Overy

Legal Fees

	Amount Excluding VAT or Disbursements	VAT Rate	Including VAT Excluding Disbursements
	£99,103.00	15%	£113,968.45
	£50,000.00	15%	£57,500.00
	£48,321.00	15%	£55,569.15
	£50,000.00	17.5%	£58,750.00
	£39,103.00	15%	£44,968.45
Total:	£286,527.00		£330,756.05

Amounts in our claims (billed under the general bills above):

Claim	Claim Amount Excluding VAT	Total including VAT (but excluding Disbursements)	USD (inclusive of VAT)	Disbursements	Totals In USD
LBIE/BNPP ISDA^	£98,630.68	£113,802.28	\$204,098.70	\$1,409.65	\$205,508.35
LBIE/BNPPA MEFISLA	£5,545.00	£6,376.75	\$11,435.04		\$11,435.04
LBIE/BNPP GMRA	£43,825.00	£50,962.50	\$91,398.70	\$573.90	\$91,972.60
LBCCA/BNPP ISDA*	£6,000.00	£6,900.00	\$12,374.81		\$12,374.81
LBSF/BNL ISDA*	£4,000.00	£4,600.00	\$8,249.87	\$363.51	\$8,613.38
LBF SA/CIP LFC'S	£3,500.00	£4,025.00	\$7,218.64		\$7,218.64
LBIE/BP2S AFTI	£2,000.00	£2,300.00	\$4,124.94		\$4,124.94
LBF/BNPP ISDA	£11,000.00	£12,650.00	\$22,687.14		\$22,687.14
Total:	£174,500.68	£201,616.53	\$361,587.84	\$2,347.06	\$363,934.90

^ £18,410.68 of Set Off legal fee applied to the LBIE/BNPP ISDA.

* billed separately

The A&O fees in respect of all of the aforementioned claims were calculated in the following manner:

LBIE was treated as the paradigm for the production of claim summaries as required by the ISDA Master Agreement. Whilst the approach was directly relevant for claims for all of the Lehman entities generally, there were also certain matters which were relevant primarily to LBIE.

It was therefore decided that 60% of the time costs as at the time of the finalization of the 6(d) notice in respect of LBIE would be ascribed to LBIE, with the residual amount split approximately $\frac{1}{4}$ vs $\frac{3}{4}$ between LBCC and LBSF; there were also additional amounts added relating specifically to LBSF and LBCC, and ultimately the amount was converted into USD at approximately 1.38 (being a rate immediately prior to the finalization of the 6(d) notices for LBCC and LBSF respectively) and rounded, to give figures ultimately of USD 23,500 referable to LBCC and USD 70,000 for LBSF (exclusive of VAT). On account of the TSA's, the fees attributable to LBSF, LBCC and LBCS have been excluded.

In addition, there were fees in relation to advice on enforcement of rights of set-off arising under the LBIE/BNPP ISDA.

In terms of VAT, the first amount billed (GBP 50,000) was subject to VAT at 17.5%, thereafter all invoices attracted a figure of VAT at 15%.

Disbursements (which are de minimums) have been allocated as between the four largest claims.